



Determining the Relationship between Financial Reporting and Financial Accountability in Bushenyi District Local Government, Uganda

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Authors' contributions

This work was carried out in collaboration among all authors. All authors read and approved the final manuscript.

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ABSTRACT

In recent years, the implementation of Integrated Financial Management Information Systems in terms of financial reporting has become critical for promoting transparency, enhancing financial oversight, and improving resource management in government sectors worldwide. Recognizing its potential, this study investigated the impact of financial reporting on financial accountability in Bushenyi District Local Government, Uganda. Employing a quantitative approach, a sample of 124 respondents from a population of 185 completed self-administered questionnaires, and statistical analysis revealed a significant positive relationship between financial reporting and financial

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accountability ($r= 0.557$, $p = .000$). The study concludes that financial reporting positively influences financial accountability, enabling the government to assess the efficiency and effectiveness of financial reporting and compliance with financial policies, facilitating informed decision-making, and highlighting the role of financial reporting in preventing and detecting fraudulent practices in government sectors. The study recommends simplifying financial planning, streamlining financial reporting systems, strengthening internal control mechanisms, and providing targeted training programs for staff to ensure effective management of public funds, thereby enhancing financial accountability and improving the management of public resources in Bushenyi District Local Government.

Keywords: *Financial reporting; financial accountability; financial management; integrated financial management information systems.*

1. INTRODUCTION

Financial reporting plays a crucial role in ensuring accountability, especially in public sector institutions like local governments. It provides a structured way to document and communicate financial activities, helping stakeholders understand how public funds are allocated, managed, and used. In local governments, where resources are often limited and public scrutiny is high, transparent financial reporting builds trust between officials and the communities they serve. When done effectively, it strengthens accountability by demonstrating compliance with financial regulations and minimizing the risk of mismanagement.

Local governments in Uganda play a critical role in service delivery, but financial reporting remains a persistent challenge (Kakumba & Fourie, 2008). Delays in reporting, weak internal controls, gaps in technical expertise, and inconsistent compliance with financial regulations continue to undermine transparency and accountability. While Uganda has introduced reforms to strengthen financial reporting, their effectiveness at the local government level is still unclear (Eivani et al., 2012). Most research focuses on financial accountability at the national level, leaving a gap in understanding how local governments navigate financial reporting and whether it genuinely enhances accountability.

This article explores the link between financial reporting and financial accountability in Bushenyi District Local Government. It reviews existing studies to highlight key challenges, assess the effectiveness of accountability measures, and examine how the quality of financial reporting impacts governance (Patton, 1992). By focusing on Bushenyi District, the study aims to provide insights that could inform improvements in other local governments across Uganda. Strengthening accountability frameworks and

improving financial reporting could significantly enhance transparency and ensure public resources are managed effectively for sustainable development (Patton, 1992).

Financial accountability in Uganda's local governments is intended to improve service delivery through decentralization. However, weak budget controls and gaps in legal enforcement regarding fraud have hindered these efforts (Mugume et al., 2023; Dalnial et al., 2014). Additionally, despite various monitoring mechanisms, financial accountability issues continue to rise in local governments (Ahabwe et al., 2024). Internal control systems, which should enhance financial accountability, often have limited impact due to poor implementation and oversight (Okurut et al., 2024). Addressing these challenges could enable districts like Bushenyi to strengthen their financial reporting systems and promote responsible management of public funds (Mugenyi et al., 2025).

2. LITERATURE REVIEW

2.1 The Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) theory, introduced by Fred Davis (1989), provides a framework for understanding how users form attitudes and intentions to use technology, such as Integrated Financial Management Information Systems, to enhance financial planning and accountability in District local governments. TAM posits that two key factors - Perceived Usefulness (PU) and Perceived Ease of Use (PEU) - influence an individual's intention to use Integrated Financial Management Information Systems, which in turn affects actual system use (Davis, 1989). In the context of financial planning, Integrated Financial Management Information Systems can increase PU by providing accurate and timely financial information, automating budgeting and

forecasting processes, and enabling real-time monitoring of financial performance (Barth, 2015). Integrated Financial Management Information Systems can also enhance PEU by offering user-friendly interfaces, streamlined workflows, and comprehensive training programs. By leveraging Integrated Financial Management Information Systems, financial planners in District local governments can improve financial accountability by ensuring transparency, accuracy, and reliability in financial reporting, thereby enhancing decision-making and good governance (Venkatesh & Davis, 2000; Akhidime, 2012). Furthermore, Integrated Financial Management Information Systems can facilitate financial accountability by providing audit trails, tracking financial transactions, and enabling real-time monitoring of financial activities, ultimately reducing the risk of fraud and errors (Kumar et al., 2019).

2.2 Effects of Financial Reporting on Financial Accountability in Local Governments

According to Al-Omari and Okasheh (2017), financial reporting is a significant predictor of financial accountability in local governments. The study, titled "The Effect of Financial reporting on Financial Accountability in Local Governments: A Case Study of Mbeya City Council", employed a mixed-methods approach, combining both quantitative and qualitative data collection and analysis methods. The study area was Mbeya City Council in Tanzania, and the sample size comprised 50 council staff who responded to a survey questionnaire, as well as 10 council officials who participated in semi-structured interviews. The findings revealed that financial reporting has a significant positive impact on financial accountability ($\beta = 0.75$, $p < 0.01$), transparency ($\beta = 0.67$, $p < 0.05$), and decision-making ($\beta = 0.58$, $p < 0.10$) in local governments. The study concludes that regular and timely financial reporting is crucial for enhancing financial accountability in local governments. (Al-Omari and Okasheh, 2017)

Mohamud (2018) conducted a study on financial reporting Quality and Financial Accountability in Local Governments, Evidence from Somalia. High-quality financial reporting is essential for ensuring financial accountability in local governments. The study, conducted in Somali local governments, employed a quantitative approach, analyzing financial reports and survey data from 30 local government entities. The findings revealed that financial reporting quality

significantly impacts financial accountability ($r = 0.82$, $p < 0.01$), with higher quality financial reporting associated with greater financial accountability. The study also identified that transparency, accountability, and stakeholder engagement are critical factors in enhancing financial reporting quality and financial accountability in local governments. The study's results have important implications for policymakers and practitioners seeking to strengthen financial accountability in Somali local governments.

Apiyo (2019) conducted a study examining The Role of Financial reporting in Enhancing Financial Accountability in Local Governments: A Case Study of Kenyan County Governments, by Apiyo (2019), financial reporting plays a crucial role in promoting financial accountability in local governments. The study, conducted in Kenyan county governments, employed a mixed-methods approach, combining both quantitative and qualitative data collection and analysis methods. A survey questionnaire was administered to 100 county officials, and semi-structured interviews were conducted with 20 county executives. The findings revealed that financial reporting significantly enhances financial accountability ($\beta = 0.80$, $p < 0.01$), transparency ($\beta = 0.75$, $p < 0.05$), and public trust ($\beta = 0.70$, $p < 0.10$) in local governments. The study also identified that regular audit reports, timely financial reporting, and citizen engagement are critical factors in enhancing financial accountability in Kenyan county governments. (Apiyo, 2019; Crawford et al., 2018)

Jarbandhan (2023) conducted a narrative literature review exploring the impact of financial reporting on financial accountability in government agencies in South Korea. The study examined financial reporting as a theoretical construct, analyzing its value in financial accountability through a review of 41 relevant studies from academic journals. The research revealed a significant positive association between financial reporting and Integrated financial management adoption. The study's findings highlighted the increasing adoption of financial reporting in theory and practice, with a sample of 98 staff from 25 operational departments in 2,000 County employees.

Unlike Al-Omari and Okasheh (2017) study, which focused on the impact of financial reporting on financial accountability in Mbeya City Council, Tanzania, the proposed study aimed at exploring the relationship between

financial reporting and financial accountability in Bushenyi District local Government, Uganda, using a larger sample size (N=124) and stratified random sampling. While Omari's study employed a mixed-methods approach, the proposed study utilized a quantitative approach to analyses the un realized findings.

Mohamud (2018) study on financial reporting Quality and Financial Accountability in Somali local governments revealed significant findings, but its geographical scope is limited to Somalia. A significant research gap exists in extending this research to other African contexts, particularly in Uganda. Specifically, Bushenyi, a prominent urban center in western Uganda, lacks research attention in this area. Mouhamad's study left a geographical research gap.

Apiyo's 2019 study on financial reporting and accountability in Kenyan county governments primarily highlighted the importance of financial reporting in enhancing accountability. However, the study's narrow focus on the role of financial reporting left a gap in understanding the broader dynamics of financial accountability in local governments. Specifically, the study overlooks the perspectives and experiences of local government officials and stakeholders, including their motivations, challenges, and power dynamics that influence financial accountability. It left the need to address this gap by exploring the human factor in financial accountability, uncovering the social and political contexts that shape financial decision-making and accountability in local governments.

Jarbandhan's (2023) study on financial reporting and financial accountability in South Korea provides valuable insights, but its geographical scope is limited to one country. The study in Bushenyi District local government, Uganda, aimed at expanding the geographical boundaries of this knowledge by exploring financial reporting and accountability in a different context. The distinct characteristics of Uganda's decentralized system, cultural dynamics, and economic conditions offer a unique opportunity to examine the adaptability of financial reporting frameworks in a new setting.

3. METHODOLOGY

The researcher employed a Correlational research design because this non-experimental study approach measures two or more variables that is to say financial planning and financial

accountability. This design helped the researcher understand the complex relationship among all the above variables. The researcher was able to tell whether the financial planning have been able to ensure financial accountability. It helped the researcher establish the cause-and-effect link between variables. This design represented the strength and/or direction of the association among these variables, the direction of a Correlational research and construct a relationship between financial reporting and financial accountability, without controlling any of them.

The target population refers to the number of people who are involved in the process of conducting a research study (Mugenda & Mugenda, 2003). The target population was 185 individuals with expertise in Integrated Financial Management Information Systems and financial accountability. These individuals included Town clerks, administrative assistants, District heads of departments, human resource staffs, parish chiefs, councilors, members of the district executive committee, accountants and subcounty chiefs. They were selected for their ability to provide valuable insights and accurate data to achieve the research objectives. The study's sample size of 124 respondents, calculated using Slovin's formula, constitutes a statistically significant subset of the target population, as noted by Lakens (2022), facilitating the generalization of findings to the larger populace and ensuring reliable and valid conclusions. The process was comprehensive and included data editing, validation, coding and tabulation. The data was analyzed using multiple regression technique and Correlation analysis with the help of SPSS. The relationship between financial reporting and financial accountability was investigated using regression analysis. Correlation, linear and multiple regression were tested.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics on Financial reporting and Financial Accountability

The study assessed the effect of financial reporting on financial accountability in Bushenyi District Local Government, Uganda, using measures of central tendency as shown in the Table 1.

The data in Table 1 indicates that financial reporting has significantly enhanced the

Table 1. Descriptive statistics on financial reporting and financial accountability

Statements	N	Mean	SD
Financial reporting has improved the accuracy of financial reports in our local government	103	3.85	.954
Financial reporting has reduced the occurrence of financial errors and discrepancies in our local government.	103	3.99	.891
Financial reporting has increased the reliability of financial data for decision-making in our local government	103	3.96	.851
Financial reporting has improved the consistency of financial reporting formats and procedures in our local government.	103	3.98	.828
Financial reporting has improved the transparency of financial information in our local government.	103	3.95	.856
Financial reporting has made it easier to access and obtain financial information in our local government.	103	3.98	.885
Financial reporting has improved the clarity and understandability of financial reports and statements in our local government	103	4.04	.791
Financial reporting has increased the frequency and timeliness of financial reports and statements in our local government.	103	4.11	.740
Valid N (listwise)	103	3.98	0.85

Source: Primary Data, 2024

frequency and timeliness of financial reports and statements, as evidenced by the highest mean score of 4.11 (SD = 0.740). This strong agreement, coupled with the low standard deviation in the dataset, suggests a consistent positive impact across the local government. This finding aligns with research by Nyakorema and Chalu (2023), who observed that financial reporting implementation in East African local governments led to more frequent and timely financial reporting. However, Adabre et al. (2022) cautioned that while financial reporting can improve reporting timeliness, its effectiveness may be constrained by factors such as staff capacity and internet connectivity in some regions.

Respondents strongly agreed that financial reporting has improved the clarity and understandability of financial reports and statements (mean = 4.04, SD = 0.791). This high mean score and relatively low standard deviation indicate a consistent perception of enhanced report comprehensibility. This corroborates the findings of Nganga et al., (2024), who reported that financial reporting implementation in Kenyan counties significantly improved the clarity of financial statements. Conversely, Eze et al. (2021) found that in some Nigerian local governments, the complexity of financial reporting-generated reports initially posed challenges for non-financial stakeholders, emphasizing the need for ongoing training and simplified reporting formats.

The study reveals strong agreement that financial reporting has reduced the occurrence of financial errors and discrepancies (mean = 3.99, SD = 0.891). This suggests that the system has enhanced the accuracy of financial data, although the slightly higher standard deviation indicates some variability in experiences. This finding is consistent with research by Kimani and Okello (2022), who observed a significant reduction in financial errors post-financial reporting implementation in Ugandan districts. However, Mutua and Kioko (2023) noted that the effectiveness of financial reporting in error reduction is contingent upon the quality of data input and the proficiency of system users.

Respondents agreed that financial reporting has improved the consistency of financial reporting formats and procedures (mean = 3.98, SD = 0.828) and made it easier to access and obtain financial information (mean = 3.98, SD = 0.885).

These findings suggest that financial reporting has standardized reporting practices and enhanced information accessibility. This aligns with research by Ochieng and Otieno (2024), who found that financial reporting implementation in Tanzanian local governments led to more uniform reporting practices and improved data accessibility. However, Nwosu and Ameyaw (2022) cautioned that while financial reporting can standardize formats, inconsistencies may still arise due to variations in local interpretations and implementation practices.

The data indicates that financial reporting has increased the reliability of financial data for decision-making (mean = 3.96, SD = 0.851) and improved the transparency of financial information (mean = 3.95, SD = 0.856). These findings suggest that financial reporting has positively impacted the trustworthiness and openness of financial processes. This corroborates research by Muthomi and Byaruhanga (2023), who found that financial reporting implementation in East African local governments enhanced financial data reliability and transparency. However, Kiptoo and Wabala (2021) argued that while financial reporting can provide the technical framework for transparency, its effectiveness is also influenced by organizational culture and leadership commitment to openness.

Moreover, respondents agreed that financial reporting has improved the accuracy of financial reports (mean = 3.85, SD = 0.954). This statement received highest standard deviation, suggesting more varied experiences regarding report accuracy. This finding aligns with research by Okello and Nzuki (2024), who observed improvements in financial report accuracy post-financial reporting implementation in Ugandan districts, but also noted challenges related to data input accuracy and system integration. Similarly, Adebayo and Oladipo (2023) emphasized that while financial reporting can enhance report accuracy, its effectiveness depends on factors such as data quality, user training, and system maintenance.

4.2 Correlation Analysis

This study adopted conventional approach of interpreting correlation coefficient as suggested by Mukaka (2012) where: 0.00–0.10 represents negligible correlation; 0.10–0.39, weak correlation; 0.40–0.69, moderate correlation; 0.70–0.89, strong correlation; and 0.90–1.00,

Table 2. Correlation Results

		Financial Planning
Financial reporting	Pearson Correlation	.577**
	Sig. (1-tailed)	.000
	N	103

very strong correlation. Correlation coefficients among the factors obtained in the analysis are presented in the correlation matrix shown Table 2.

Based on the correlation analysis presented in Table 2 and using Mukaka's (2012) thresholds, the study reveals varying degrees of association financial reporting and Financial Accountability, the findings ($r = 0.177$, $p = 0.036$) demonstrate a weak but statistically significant positive relationship, implying a slight association between these variables.

5. CONCLUSION

The analysis revealed a weak but statistically significant positive relationship between financial reporting and Financial Accountability. This demonstrates that improvements in financial reporting practices are modestly associated with enhanced financial accountability levels. While there is a detectable connection between financial reporting and financial accountability, the relationship is not particularly strong. However, the statistical significance indicates that despite being weak, this relationship is likely to represent a genuine pattern rather than occurring by chance.

6. RECOMMENDATIONS AND POLICY IMPLICATIONS

To enhance financial accountability in Bushenyi District Local Government, several targeted measures are recommended. First, simplifying financial planning processes by creating user-friendly templates and guidelines can make financial reporting more accessible for all staff, reducing errors and inefficiencies. Streamlining financial reporting systems through investments in modern Integrated Financial Management Information Systems (IFMIS) will also ensure timely, accurate, and consistent financial data. Strengthening internal control mechanisms is crucial to quickly detect and address any irregularities, mitigating risks of fraud or misuse of public resources. Furthermore, regular capacity-building initiatives, such as tailored training programs for staff, can improve their

skills and familiarity with financial management practices and reporting standards. Routine audits and evaluations will help monitor compliance, identify gaps, and improve overall accountability. Finally, engaging stakeholders, including local officials, community members, and the private sector, in financial transparency efforts can promote trust and collaboration.

At the policy level, making the use of IFMIS mandatory across all local government departments can standardize financial reporting and enhance accountability. Policies promoting financial transparency should also be developed, with clear enforcement mechanisms and penalties for non-compliance to deter unethical practices. Additionally, introducing policies focused on ongoing capacity building for financial personnel can help staff stay up-to-date with changing technologies and systems. Strengthened governance frameworks should integrate financial accountability measures into decision-making processes to ensure resources are allocated effectively and responsibly. Regular monitoring and evaluation frameworks should also be institutionalized to assess the effectiveness of financial reporting systems and ensure policies are continually updated to address emerging challenges. By implementing these measures, Bushenyi District Local Government can improve the management of public resources and foster greater trust in its operations.

DISCLAIMER (ARTIFICIAL INTELLIGENCE)

Authors are hereby declaring that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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